

**DISTRICT ATTORNEY OF THE
TWENTY-FOURTH JUDICIAL DISTRICT
JEFFERSON PARISH, LOUISIANA**

Annual Financial Report

Year Ended December 31, 2012

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 07 2013

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INDEPENDENT AUDITOR'S REPORT

June 25, 2013

Honorable Paul D. Connick, Jr.
District Attorney of the Twenty-Fourth Judicial District
Jefferson Parish, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District, as of and for the year ended December 31, 2012 and the related notes to the financial statements, which collectively comprise the District Attorney of the Twenty-Fourth Judicial District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to

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fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District as of December 31, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the schedule of funding progress – other post-employment benefit obligations, as listed in the index, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements

and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 25, 2013 on our consideration of District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting and our test of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over the financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting and compliance.

Duplantier, Hrapmann, Hogan & Maher, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis

Within this section of the annual financial report of the District Attorney of the Twenty-Fourth Judicial District of Jefferson Parish (the District Attorney), the District Attorney's management provides this narrative discussion and analysis of the financial activities of the District Attorney for year ended December 31, 2012. The District Attorney's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The District Attorney's assets exceeded its liabilities by \$13,489,222 (net position) for the year reported.

Total net position is comprised of the following:

- Capital position of \$8,878,573 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of capital assets.
- Unrestricted net position of \$4,610,649 represent the portion available to maintain the District Attorney's continuing obligations to citizens and creditors.

The District Attorney's General Fund reported total ending fund balance of \$7,892,982 which was classified as \$7,831,759 unassigned and \$61,223 as nonspendable. This compares to the prior year ending fund balance of \$9,090,636 showing a decrease of \$1,197,654 during the current year.

The unassigned fund balance for the General Fund was \$7,831,759, or 38% of total General Fund expenditures and 40% of total General Fund revenues.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the District Attorney's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The District Attorney also includes in this report additional information to supplement the basic financial statements.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District Attorney's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District Attorney's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the District Attorney's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney as a whole is improving or deteriorating. Evaluation of the overall health of the District Attorney would extend to other nonfinancial factors in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the District Attorney's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District Attorney's distinct activities or functions on revenues provided by the Parish and the State of Louisiana.

The government-wide financial statements present governmental activities of the District Attorney that are principally supported by intergovernmental revenues. The sole purpose of these governmental activities is judicial.

The government-wide financial statements are presented on pages 11 - 12 of this report.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District Attorney uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District Attorney's most significant funds rather than the District Attorney as a whole.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

The District Attorney has two types of funds:

1) **GOVERNMENTAL FUNDS** are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District Attorney's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The governmental fund financial statements are presented on pages 13-16 of this report.

2) **FIDUCIARY FUNDS** are reported in the fund financial statements. The District Attorney has only one fiduciary fund which is the Asset Forfeiture Agency Fund. This fund reports seized assets held pending final disposition.

The agency fund financial statements are presented on pages 17 and 18 of this report.

Notes to the basic financial statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 19 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District Attorney's budget presentations. A budgetary comparison statement is included as "supplementary information" for the General Fund. This statement demonstrates compliance with the District Attorney's adopted and final revised budget. This statement can be found on pages 38 of this report.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

The District Attorney's net position at year-end is compared below to the previous year. The following table provides a summary of the District Attorney's net position. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the District Attorney as a whole.

Summary of Net Position

	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	<u>Governmental</u>	<u>Percentage</u>	<u>Governmental</u>	<u>Percentage</u>
	<u>Activities</u>	<u>Total</u>	<u>Activities</u>	<u>Total</u>
Assets:				
Current assets	\$ 9,780,543	48%	\$10,518,701	49%
Capital assets	<u>10,568,573</u>	<u>52%</u>	<u>11,131,345</u>	<u>51%</u>
Total assets	<u>20,349,116</u>	<u>100%</u>	<u>21,650,046</u>	<u>100%</u>
Liabilities:				
Current liabilities	2,637,167	38%	2,159,287	33%
Long-term liabilities	<u>4,222,727</u>	<u>62%</u>	<u>4,391,888</u>	<u>67%</u>
Total liabilities	<u>6,859,894</u>	<u>100%</u>	<u>6,551,175</u>	<u>100%</u>
Net Position:				
Net Investment in capital assets	8,878,573	66%	9,006,345	59%
Unrestricted	<u>4,610,649</u>	<u>34%</u>	<u>6,092,526</u>	<u>41%</u>
Total net position	<u>\$13,489,222</u>	<u>100%</u>	<u>\$15,098,871</u>	<u>100%</u>

The District Attorney continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 3.71 to 1 for the year ended December 31, 2012 and 4.87 to 1 for the year ended December 31, 2011.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

The following table provides a summary of the District Attorney's changes in net position:

<u>Summary of Changes in Net Position</u>				
	<u>Year Ended December 31, 2012</u>		<u>Year Ended December 31, 2011</u>	
	<u>Governmental</u>	<u>Percentage</u>	<u>Governmental</u>	<u>Percentage</u>
	<u>Activities</u>	<u>of Total</u>	<u>Activities</u>	<u>of Total</u>
Revenues:				
Program:				
Charges for services/fees and fines	\$ 2,409,727	12%	\$ 2,395,083	13%
Operating grants and				
Intergovernmental	17,043,619	88%	16,236,619	87%
General:				
Interest and other income	<u>27,834</u>	<u>0%</u>	<u>33,711</u>	<u>0%</u>
Total revenues	<u>19,481,180</u>	<u>100%</u>	<u>18,665,413</u>	<u>100%</u>
Program Expenses:				
Judicial	20,999,390	100%	19,521,707	99%
Interest on long-term debt	<u>91,439</u>	<u>0%</u>	<u>110,076</u>	<u>1%</u>
Total expenses	<u>21,090,829</u>	<u>100%</u>	<u>19,631,783</u>	<u>100%</u>
Change in net position	(1,609,649)		(966,370)	
Beginning net position	<u>15,098,871</u>		<u>16,065,241</u>	
Ending net position	<u>13,489,222</u>		<u>15,098,871</u>	

GOVERNMENTAL REVENUES

The District Attorney is heavily reliant on operating grants from Jefferson Parish and the State of Louisiana to support its operations. Unlike many other agencies, the District Attorney receives no property tax or sales tax revenue. The District Attorney's financial position has enabled it to earn interest of \$22,338 and \$28,581 for the years ended December 31, 2012 and 2011, respectively to support governmental activities.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

GOVERNMENTAL FUNCTIONAL EXPENSES

The total governmental function of the District Attorney concerns its judicial activities. Of the total costs, depreciation on the building, equipment and vehicles was \$605,415 and \$561,327 for the years ended December 31, 2012 and 2011, respectively.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

Governmental funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds, of which the General Fund is the only one reported had an ending fund balance of \$7,892,982, of which \$7,831,759 is unassigned indicating availability for continuing the District Attorney's activities.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the District Attorney's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by \$1,197,654 from the prior year. General fund revenues for the current year were \$815,767 more than the prior year and expenditures were \$1,028,435 more than the prior year.

BUDGETARY HIGHLIGHTS

General Fund

The General Fund's original revenue budget was amended reflecting an increase of \$38,465 due to higher revenue projections. The General Fund's original expenditure budget was decreased \$383,772 primarily in the category of operating services.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Management's Discussion and Analysis (Continued)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The District Attorney's investment in capital assets, net of accumulated depreciation as of December 31, 2012, was \$10,568,573. See Note 5 of the notes to the financial statements for additional information about changes in capital assets during the current year. The following table provides a summary of capital asset activity.

Capital Assets

	<u>Governmental Activities</u>	
	<u>2012</u>	<u>2011</u>
Depreciable assets:		
Office building	\$ 12,794,376	\$ 12,789,376
Furniture, fixtures and equipment	2,195,743	2,158,100
Vehicles	<u>230,473</u>	<u>230,473</u>
Total depreciable assets	15,220,592	15,177,949
Less accumulated depreciation	<u>(4,652,019)</u>	<u>(4,046,604)</u>
Book value- depreciable assets	<u>\$ 10,568,573</u>	<u>\$ 11,131,345</u>
Capital assets, net	<u>\$ 10,568,573</u>	<u>\$ 11,131,345</u>
Percentage depreciated	31%	27%

Long-term debt

At the end of the year, the District Attorney had total indebtedness outstanding of \$1,690,000 pertaining solely to the new building. During the year, the District Attorney retired \$435,000 of the outstanding debt balance.

CONTACTING THE DISTRICT ATTORNEY FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District Attorney's finances, to comply with finance-related laws and regulations, and to demonstrate the District Attorney's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Paul D. Connick, Jr., District Attorney of the Twenty-Fourth Judicial District, located at 200 Derbigny Street, Gretna, LA 70053.

GOVERNMENT - WIDE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Statement of Net Position
December 31, 2012

ASSETS

Cash and cash equivalents	\$ 4,679,258
Investments	4,310,638
Accrued receivables	208,781
Due from agency fund	520,643
Prepaid expenses	61,223
Capital assets, net	<u>10,568,573</u>
 Total assets	 <u>20,349,116</u>

LIABILITIES

Current Liabilities:	
Accounts and other accrued payables	1,887,561
Compensated absences payable	294,606
Current portion of long term debt	<u>455,000</u>
 Total current liabilities	 <u>2,637,167</u>
Non-current Liabilities:	
Compensated absences payable	883,820
Net post employment benefit obligation	2,103,907
Long term portion of debt	<u>1,235,000</u>
 Total liabilities	 <u>6,859,894</u>

NET POSITION

Net investment in capital assets	8,878,573
Unrestricted	<u>4,610,649</u>
 Total net position	 <u>\$ 13,489,222</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Statement of Activities
Year Ended December 31, 2012

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Intergovernmental</u>	
Governmental activities:				
Judicial	\$ (20,999,390)	\$ 2,409,727	\$ 17,043,619	\$ (1,546,044)
Interest on long-term debt	<u>(91,439)</u>	<u>-</u>	<u>-</u>	<u>(91,439)</u>
Total	\$ <u>(21,090,829)</u>	\$ <u>2,409,727</u>	\$ <u>17,043,619</u>	<u>(1,637,483)</u>
General revenues:				
Interest earnings and other income				<u>27,834</u>
Total general revenues				<u>27,834</u>
Changes in net position				(1,609,649)
Net position at beginning of year				<u>15,098,871</u>
Net position at end of year				<u>\$ 13,489,222</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Balance Sheet - Governmental Funds
December 31, 2012

ASSETS

	<u>General Fund</u>
Cash and cash equivalents	\$ 4,679,258
Investments	4,310,638
Receivables:	
Due from agency fund	520,643
Grants receivable	64,520
Commissions on fines and bond forfeitures	82,276
Court costs	61,985
Prepaid insurance	<u>61,223</u>
 Total assets	 <u>\$ 9,780,543</u>

LIABILITIES AND FUND BALANCE

Current Liabilities:	
Accounts and other accrued payables	\$ <u>1,887,561</u>
 Total liabilities	 <u>1,887,561</u>
 Fund balances:	
Nonspendable	61,223
Unassigned	<u>7,831,759</u>
 Total fund balances	 <u>7,892,982</u>
 Total liabilities and fund balances	 <u>\$ 9,780,543</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana**

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2012**

Total fund balances - governmental fund (fund financial statement)	\$ 7,892,982
Amounts reported for <i>governmental activities</i> in the statement of net position (government - wide financial statements) are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds. The cost of the assets is \$15,220,592, and the accumulated depreciation is \$4,652,019	
	10,568,573
Long - term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:	
Compensated absences payable	(1,178,426)
Post employment obligation	(2,103,907)
Certificate of indebtedness	<u>(1,690,000)</u>
Total net position - governmental activities (government - wide financial statements)	<u>\$ 13,489,222</u>

The accompanying notes are the integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana**

**Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2012**

	<u>General Fund</u>
Revenues:	
Intergovernmental and grants	\$ 17,043,619
Charges for services	2,409,727
Interest earnings and other income	<u>27,834</u>
Total revenues	<u>19,481,180</u>
Expenditures:	
Personnel and related benefits	14,960,842
Operating services	2,620,606
Professional fees	297,616
Capital outlays	42,643
Intergovernmental	2,230,688
Debt service	<u>526,439</u>
Total expenditures	<u>20,678,834</u>
Excess of expenditures over revenues	(1,197,654)
Fund balance - beginning of year	9,090,636
Fund balance - end of year	<u>\$ 7,892,982</u>

The accompanying notes are the integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana**

**Reconciliation of the Statement of Revenue, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2012**

Net change in fund balance - governmental fund (fund financial statements)	\$ (1,197,654)
-------------------------------------------------------------------------------	----------------

Amounts reported for *governmental activities* in the statement of activities (government - wide financial statements) are different because:

Governmental funds report capital outlays as expenditures in the individual fund. Governmental activities report depreciation expense to allocate the cost of those capital assets over the estimated useful lives of the asset.

Capital outlays	42,643	
Depreciation expense	<u>(605,415)</u>	(562,772)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Net increase in post employment benefits obligation	(290,687)
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Net decrease in compensated absences	6,464
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Certificate of indebtedness (principal) retired	<u>435,000</u>
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Change in net position of governmental activities (government - wide financial statements)	<u><u>\$(1,609,649)</u></u>
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The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Statement of Fiduciary Net Position
December 31, 2012

<u>ASSETS</u>		Asset Forfeiture Agency Fund
Cash and cash equivalents	\$	2,227,231
Investments		<u>259,850</u>
Total assets		<u>2,487,081</u>
<u>LIABILITIES</u>		
Due to General Fund	\$	520,643
Forfeiture deposits held for future disposition		<u>1,966,438</u>
Total liabilities	\$	<u>2,487,081</u>

The accompanying notes are the integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Statement of Changes in Fiduciary Net Position
Asset Forfeiture Agency Fund
Year Ended December 31, 2012

Balance, beginning of year	\$ 1,723,554
Additions:	
Seizures	1,487,338
Interest earnings on investments	<u>3,819</u>
Total additions	<u>1,491,157</u>
Reductions:	
Returned to defendants	187,772
Distributions to:	
District Attorney	100,525
Other agencies	<u>439,333</u>
Total reductions	<u>727,630</u>
Balance, end of year	\$ <u>2,487,081</u>

The accompanying notes are the integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements

Introduction

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twenty-Fourth Judicial District (the District Attorney) has charge of every criminal prosecution by the State in the district, is the representative of the State before the grand jury in the district, and is the legal advisor to the grand jury. The District Attorney performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Fourth Judicial District encompasses the entire Parish of Jefferson.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the District Attorney includes all funds and activities, that are controlled by the District Attorney as an independently elected parish official. There are no component units included or required to be included as part of the financial reporting entity. The District Attorney is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursements of funds. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the Parish Council as required by Louisiana law, the District Attorney is financially independent. Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of the local government, over which the District Attorney exercises no oversight responsibility, such as the Parish Council, Parish School Board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

B. Basis of Presentation

The accompanying basic financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34., *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

During the year ended December 31, 2012, the District Attorney adopted the provisions of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB Statement No. 63 provided financial reporting guidance for deferred outflows of resources and deferred inflows of resources and also redefined the residual of all other elements presented in a statement of financial position as net position.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

Government-Wide Financial Statements (GWFS)

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major fund). All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District Attorney's net position is reported in two parts: net investment in capital assets, and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenue (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net position resulting from the current year's activities.

Fund Financial Statements (FFS)

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The funds of the District Attorney are classified into two categories: governmental and fiduciary. The funds of the District Attorney are described below:

Governmental

General Fund - The General Fund of the District Attorney is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended in accordance with state and federal laws and according to District Attorney policy.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

Fiduciary

Fiduciary fund reporting focuses on net position and changes in net position. The only fund accounted for in this category by the District Attorney is the Asset Forfeiture Agency Fund which is used to account for assets seized in narcotics cases in which the District Attorney has received the seized assets, pending the final disposition of the case. The assets may ultimately be returned to the defendant from whom they were seized, transferred to another agency, or divided among the District Attorney, the Parish of Jefferson as custodian of judicial funds, and the seizing agency. In the latter instance, the District Attorney is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets.

C. Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the statement of activities present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due. The governmental funds use the following practices in recording revenues and expenditures:

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the District Attorney is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

The District Attorney's primary expenditures include salaries and related benefits, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

D. Budgets

The District Attorney adopts a formal budget for the General Fund on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. Formal budget integration within the accounting records is not employed as part of the accounting system. The District Attorney prepares and reviews a comparison of budget to actual figures for revenues and expenditures on a monthly basis.

The District Attorney adopted his original 2012 budget on December 8, 2011. The budget amounts presented as a comparison to actual are as amended on December 3, 2012. Appropriations for the General Fund lapse at year end, and the District Attorney does not utilize encumbrance accounting.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits in state banks, organized under Louisiana law and national banks having their principal offices in Louisiana. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:295 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost which approximates market.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

G. Interfund Receivables/Payables

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the balance sheet.

H. Capital Assets

In the government-wide financial statements capital assets purchased or acquired are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

• Building	40 years
• Vehicles	5 years
• Furniture and fixtures	7-10 years
• Computer equipment	5 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

I. Compensated Absences – Policy Summary

The following is a summary of the District Attorney's policy for annual leave, sick leave, and compensatory time.

There are two categories of full-time employees of the District Attorney, nonexempt and exempt. Nonexempt employees are those regular employees who earn overtime for all hours worked in excess of 40 hours per week. Generally, most support employees and investigators are nonexempt. All assistant district attorneys and certain other employees with managerial responsibility are exempt employees and do not earn overtime pay. Assistant district attorneys earn sick time only.

Non-exempt employees of the District Attorney earn annual leave at the rate of 13 to 19.5 days per year depending on the length of service. Sick leave is earned at a rate of 13 days per year. Earned but unused annual leave credits will be accumulated for each nonexempt employee and may be carried into the next calendar year, but the maximum amount of accumulated leave which may be carried forward will be 40 days, for employees hired after April 26, 1986, and 90 days for employees hired prior to April 26, 1986. There is no limitation on the amount of medical leave that may be accumulated and carried forward from one year to the next.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements - Continued

I. Compensated Absences – Policy Summary-continued

Exempt employees of the District Attorney earn annual leave at the rate of 15 to 20 days per year depending on the length of service. Sick leave is earned at a rate of 15 days per year. Exempt employees may carry forward a non cumulative total of five days unused annual leave each year. There is no limitation on the amount of medical leave that may be accumulated and carried over from one year to the next.

All employees hired before April 26, 1986 will be paid for all unused annual leave and one-half of all unused medical leave remaining at the time of separation. Employees hired on or after April 26, 1986 and having an initial accumulation of six days of annual leave and having attained permanent status will be paid a maximum of 20 days of unused annual leave and all unused medical leave up to but not more than 40 days. Accrued sick leave will be paid to an employee only after seven years of service.

Compensatory time is earned by investigators. However, in certain instances, other employees may earn compensatory time with permission of the District Attorney. Overtime is defined as those hours worked in excess of a normal, 35-hour work week and compensated for as follows:

- 1) Overtime hours worked in excess of 35 but less than 40-hours will be returned in the form of compensatory time at a straight-time, or one-for-one rate.
- 2) Overtime hours worked in excess of 40-hours will be returned in the form of compensatory time at a rate of time and one-half.

Overtime earned may be carried-over on the books in the form of compensatory time, not to exceed 480 hours. At time of separation, compensatory time will be paid to employee.

J. Post-Employment Benefits

Plan Description. The District Attorney provides health care and life insurance benefits for its eligible retired employees as a benefit. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance is continued after retirement but with a reduced amount of coverage.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. The plan is a fully insured, single-employer defined benefit plan.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

J. Post-Employment Benefits - continued

Life insurance coverage is provided in the amount of \$10, 000 for retirees under age 70 and \$5,000 to retirees age 70 and older.

Funding. The District Attorney previously recognized the cost of providing post-employment medical and life benefits as an expense when the benefit premiums were due, and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2009, the District Attorney implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions (GASB 45)*.

Annual Required Contribution (ARC). The District Attorney's Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period allowed by GASB 45 has been used for the medical and life insurance benefits. The total ARC for the fiscal year beginning January 1, 2012 is as set forth below:

Normal Cost	\$ 186,348
30-year AAL amortization amount	563,854
Interest	<u>14,857</u>
Annual required contribution (ARC)	<u>\$ 765,059</u>

Net Post Employment Benefit Obligation. The table below shows the District Attorney's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2012:

Annual Required Contribution	\$ 765,059
Less: ARC Adjustment	(105,566)
Interest on Net OPEB Obligation	<u>74,464</u>
Annual Post-Employment Benefit Cost	733,957
Contributions:	
Current year retiree premiums	<u>(443,270)</u>
Increase(Decrease) in Benefit Obligations	290,687
Beginning net OPEB obligation	1,813,220
Ending net OPEB obligation	<u>\$2,103,907</u>

The following table shows the District Attorney's annual OPEB cost, percentage of the cost contributed, and the net OPEB obligation:

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

J. Post-Employment Benefits - continued

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation
2010	\$819,704	46.30%	\$1,655,450
2011	\$558,175	71.73%	\$1,813,220
2012	\$733,957	60.39%	\$2,103,907

Funded Status and Funding Progress. As of December 31, 2012, the District Attorney made an annual contribution to its post employment benefits plan based on actuarial calculations with the assumption of a 7% annual investment return. However, after year end, the annual required contribution was recalculated at a lower rate of investment return due to the economic conditions resulting in a higher annual required contribution. As of January 1, 2011, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$10,140,196 (medical) and \$374,671, which is defined as that portion, as determined by a particular actuarial cost method (the District Attorney uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 9,813,524	\$ 374,671
Actuarial Value of Plan Assets	0	0
Unfunded Actuarial Accrued Liability (UAAL)	<u>9,813,524</u>	<u>374,671</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
 Total Payroll	 \$ 9,452,086	 \$ 9,452,086
UAAL as a percentage of covered payroll	103.82%	3.96%

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
12/31/2010	12/31/2010	9,586,638	9,586,638	0%	9,975,119	96.1%
12/31/2011	12/31/2011	9,893,706	9,893,706	0%	9,926,809	99.6%
12/31/2012	12/31/2012	10,140,196	10,140,196	0%	9,452,086	107.2%

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

J. Post-Employment Benefits - continued

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits include estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan at the time of the valuation and on the pattern of sharing costs between the District Attorney and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the District Attorney and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Turnover Rate. The following age related turnover scale, was used:

<u>Age</u>	<u>Percent Turnover</u>
18-25	35.0 %
26-40	25.0 %
41-54	20.0 %
55+	10.0 %

Post-Employment Benefit Plan Eligibility Requirements. It is assumed that entitlement to benefits will commence three years after earliest eligibility for retirement. Eligibility for retirement has been assumed to be the earliest of: (1), 30 years of service at any age (2), age 55 and 25 years of service (3), age 60 and 10 years of service or (4), age 65 and 7 years of service. Entitlement to benefits continue through Medicare to death.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

J. Post-Employment Benefits - continued

Investment Return Assumption (Discount Rate). GASB Statement No. 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Based on the assumption that the ARC will be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Future Cost Increase (Trend) Rate. The expected rate of increase in medical cost is based on 11% graded uniformly to 5% over 12 years. Retiree life insurance premiums are paid 100% by the District Attorney. The rate for retirees is \$1.84 per \$1,000 of insurance in force per month. The same actuarial assumptions as those used for medical benefits were used to value life insurance post-employment except that a zero trend factor assumption was used.

Mortality Rate. The RP-2000 Combined Mortality Table (RP-2000), projected to 2010, using Protection Scale AA. This mortality table is required and approved by the Internal Revenue Code Sec 430, defining minimum required contribution for a defined benefit plan.

Method of Determining Value of Benefits. The portion of the total retiree medical premium which would be paid by the District Attorney is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. The portion of the premium after retirement date (based on these "vesting" schedules) expected to be paid by the District Attorney for each retiree has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. It has been assumed that enrollees will retain the same coverage types after retirement date as they had during employment.

K. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

L. Fund Balance

During the fiscal year ended December 31, 2011, the District Attorney implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney, which is the highest level of decision-making authority for the District Attorney.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned – all other spendable amounts.

The District Attorney applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. The District Attorney does not have a formal minimum fund balance policy.

M. Net Position

Net position represents the various net earnings from revenues and expenses. Net position is classified in the following components:

**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana**

Notes to Basic Financial Statements – Continued

J. Net Position – continued

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of restricted assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net resources that do not meet the definition of “restricted” or net investment in capital assets.

(2) Deposits

At December 31, 2012, the District Attorney had cash totaling \$4,683,937 (book balances) invested in demand deposit accounts at various local banks. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount of deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk is the risk that, in the event of a bank failure, the District Attorney's deposits might not be recovered. The District Attorney's deposit policy for custodial credit risk conforms to state law as described in Note 1 to the financial statements.

At December 31, 2012 the District Attorney had \$4,698,184 in demand deposits (collected bank balances). These deposits are entirely secured from risk by federal deposit insurance, and pledged securities held by the custodial bank in the name of the fiscal agent.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

(3) Investments

As previously mentioned, custodial credit risk is defined as the risk that, in the event of failure of the counterparty, the District Attorney will not be able to recover the value of its investment. The District Attorney is not exposed to custodial credit risk at December 31, 2012 since the investments are held in the name of the District Attorney. The District Attorney's investment policy conforms to state law, as described in Note 1, which has no provision for custodial credit risk.

Concentration of credit risk relates to the amount of investments in any one entity. At December 31, 2012, the District Attorney had no investments in any one entity which exceeded 5% of total investments, except obligations of federally sponsored entities, which are implicitly guaranteed by the federal government.

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment. The District Attorney's investment policy conforms to state law, which does not include a policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of December 31, 2012, the District Attorney had \$4,310,638 invested as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>			
		<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>10 or more</u>
Louisiana Asset Management Pool	<u>\$ 4,310,638</u>	<u>\$ 4,310,638</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

Credit risk is defined as the risk that an insurer or other counterparty to an investment will not fulfill its obligations. The District Attorney invested only in obligations of federally and state sponsored entities in the amount of \$4,310,638, which are not rated. The type of investment allowed by the state law ensures that the District Attorney is not exposed to credit risk.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

3) Investments -continued

In accordance with GASB Codification Section 150.126, the investment in LAMP is not categorized in a risk category because the investment is in a pool of funds managed by another government. Only political subdivisions having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The fair value of investments as based on quoted market rates is determined on a weekly basis to monitor any variances between amortized cost and market value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the pool shares. Since all investments are short-term, highly liquid securities, the pool sponsor has not obtained any legally binding guarantees during the period to support the value of shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. For purposes of determining participants' shares, investments are valued at amortized cost.

(4) Receivables

Accrued receivables consist of charges for services performed through the end of the current period but not collected until the subsequent period.

Other receivables represent the amount due from the Asset Forfeiture Agency Fund.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

(5) Capital Assets

Capital assets and depreciation activity for the governmental activities as of and for the year ended December 31, 2012 are as follows:

	Balance, January 1, <u>2012</u>	<u>Additions</u>	<u>Deletions</u>	Balance, December 31, <u>2012</u>
<u>Governmental Activities</u>				
Capital assets being depreciated:				
Building and improvements	\$12,789,376	\$ 5,000	\$ -0-	\$12,794,376
Vehicles	230,473	-0-	-0-	230,473
Furniture, fixtures and equipment	<u>2,158,100</u>	<u>37,643</u>	<u>-0-</u>	<u>2,195,743</u>
Total	<u>15,177,949</u>	<u>42,643</u>	<u>-0-</u>	<u>15,220,592</u>
Less accumulated depreciation:				
Building	2,543,757	319,745	-0-	2,863,502
Vehicles	176,824	32,241	-0-	209,065
Furniture, fixtures and equipment	<u>1,326,023</u>	<u>253,429</u>	<u>-0-</u>	<u>1,579,452</u>
Total	<u>4,046,604</u>	<u>605,415</u>	<u>-0-</u>	<u>4,652,019</u>
Capital assets, net	\$ <u>11,131,345</u>	\$ <u>(562,772)</u>	\$ <u>-0-</u>	\$ <u>10,568,573</u>

The building is located on land which is leased from Jefferson Parish for a term of 99 years. No rent is payable with regard to this lease.

(6) Accounts and Other Accrued Payables

The payables of \$1,887,561 at December 31, 2012, were as follows:

Payable for:	
Diversion program expenses	\$ 9,582
Bond forfeitures	8,785
Capital expenditures	5,000
Office expenses	347,501
Dues	2,917
Interest	7,641
Professional fees	23,060
Expungment fees	250
Intergovernmental	
Transfers	<u>1,482,825</u>
Total	<u>\$1,887,561</u>

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

(7) Compensated Absences Payable

The following is a summary of compensated absences payable transactions for the District Attorney for the year ended December 31, 2012:

Compensated absences payable at December 31, 2011	\$ 1,184,890
Net change	<u>(6,464)</u>
 Compensated absences payable at December 31, 2012	 <u>\$ 1,178,426</u>

The additions and reductions to compensated absences during 2012 represent the net change during the year because the additions and reductions could not be readily determined.

The current (due in one year or less) and long term (due in more than one year) portions of the compensated absences payable were as follows:

Compensated absences-current portion	\$ 294,606
Compensated absences-long term portion	<u>883,820</u>
Total	<u>\$ 1,178,426</u>

(8) Pension Plan

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System. The Louisiana District Attorney's Retirement System is a multiple employer state-wide retirement system which is administered and controlled by a board of trustees. The District Attorney does not contribute to the plan or guarantee any of the benefits granted by the plan.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by the Retirement System and the Louisiana District Attorneys Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board of assistant district attorneys.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

(8) Pension Plan - continued

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

The Fund is financed by employee contributions established by state statute at 7% of salary for active members. The employer contribution rate was 9.75% for the year ended December 31, 2012.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the District Attorneys Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802.

All other employees of the District Attorney are members of the Parochial Employee's Retirement System of Louisiana and/or Employee's Retirement System of Jefferson, Louisiana.

All costs relating to pension contributions are paid by Jefferson Parish and the State of Louisiana; such costs are included in the accompanying financial statements as "on-behalf" payments.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

(9) Long-Term Debt

In 1999 the District Attorney issued \$8,500,000 of Certificates of Indebtedness bearing interest at the rate of 4.9%. The proceeds of this issue were used to construct a multi-level building used as the District Attorney's administrative office. In 2006, the Certificates of Indebtedness were refinanced in the amount of \$3,780,000 at a rate varying from 4.190% to 4.730% until maturity on 6/1/16. Due to Hurricane Katrina, in 2006 the District Attorney advance refunded the 1999 series Certificates of Indebtedness as a precautionary measure resulting from a decline in revenue. As a result, total debt service payments increased by approximately \$830,000 and resulted in an economic loss of approximately \$115,000. The refunding was primarily intended to achieve short-term budgetary savings by extending the debt service requirements further into the future. The future maturities over the next five years are as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
06/1/2013	225,000	39,163	264,163
12/1/2013	230,000	34,067	264,067
06/1/2014	235,000	28,811	263,811
12/1/2014	240,000	23,406	263,406
06/1/2015	245,000	17,850	262,850
12/1/2015	255,000	12,140	267,140
06/1/2016	<u>260,000</u>	<u>6,149</u>	<u>266,149</u>
 Total	 \$ <u>1,690,000</u>	 \$ <u>161,586</u>	 \$ <u>1,851,586</u>

(10) Risk Management

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuring to employees; and natural disasters. The District Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

<u>Type of Insurance</u>	<u>Amount of Coverage</u>	<u>Deductible</u>
Professional Liability:		
Per claim	\$1,000,000	\$ 5,000
Aggregate	3,000,000	
Personal Injury:		
Per claim	1,000,000	5,000
Aggregate	3,000,000	
Disciplinary Proceedings	10,000	500
General Liability:		
General total limit	2,000,000	250
Products and completed work total limit	1,000,000	500
Each event limit	1,000,000	5,000

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Notes to Basic Financial Statements – Continued

(11) Litigation and Claims

The District Attorney is a named defendant in several lawsuits, which it is vigorously defending. Such matters arise in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes, based on the advice of legal counsel, that the final outcome of such litigation would not have a material adverse effect on the District Attorney's financial statements.

(12) On-behalf Payments

In accordance with GASB No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the District Attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized by the District Attorney as revenues and expenditures. The amount recognized for the year ended December 31, 2012 was \$12,758,563 summarized as follows:

<u>Paying Entity</u>	<u>Salaries and Fringe Benefits</u>	<u>Operating Expenses and Other</u>	<u>Total</u>
Jefferson Parish	\$ 9,443,629	\$ 709,519	\$ 10,153,148
State of Louisiana	2,605,415	-0-	2,605,415
Total	\$ <u>12,049,044</u>	\$ <u>709,519</u>	\$ <u>12,758,563</u>

In addition to the above, a number of "office pool" vehicles owned by Jefferson Parish are used by the District Attorney at no cost.

(13) Lease Obligations

The District Attorney leases office space for file storage on a year to year renewable lease at the rate of \$1,700 per month. The period extended to 9/30/12. Subsequently it was extended for another twelve months at a rate of \$1,200 per month.

(14) Fund Balance

As of December 31, 2012, the District Attorney has an unassigned fund balance of \$7,831,759. Prepaid insurance of \$61,223 is considered nonspendable fund balance.

REQUIRED SUPPLEMENTAL INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund
Year Ended December 31, 2012

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental revenues:				
On behalf payments for salaries, fringe benefits and office expenses made by Jefferson Parish and State of Louisiana	\$ 12,504,325	\$ 12,572,913	\$ 12,758,563	\$ 185,650
Federal and state grants	3,500,000	3,500,000	3,746,091	246,091
Charges for services:				
Court costs	962,721	991,120	975,563	(15,557)
Fines and forfeitures	686,927	545,873	555,276	9,403
Bond fees	299,431	348,388	303,732	(44,656)
Worthless check fees	113,580	122,858	110,536	(12,322)
Commissions on asset forfeitures	82,685	117,038	100,525	(16,513)
Diversion fees	285,659	324,734	335,074	10,340
Expungement fees	-0-	21,960	21,400	(560)
Interest earnings	29,280	24,686	22,338	(2,348)
Miscellaneous income	2,848	122,135	13,117	(109,018)
Intragovernmental transfers	<u>686,388</u>	<u>423,673</u>	<u>538,965</u>	<u>115,292</u>
Total revenues	<u>19,153,844</u>	<u>19,115,378</u>	<u>19,481,180</u>	<u>365,802</u>
Expenditures:				
Current:				
Personnel and related benefits	15,275,113	15,349,989	14,960,842	(389,147)
Operating services	1,918,299	1,542,320	2,620,606	1,078,286
Professional fees	243,864	238,523	297,616	59,093
Capital Outlays	200,000	50,000	42,643	(7,357)
Intergovernmental expenditures	1,871,251	1,943,923	2,230,688	286,765
Debt services:				
Principal reduction	435,000	435,000	435,000	-0-
Interest and fees	<u>92,966</u>	<u>92,966</u>	<u>91,439</u>	<u>(1,527)</u>
Total expenditures	<u>20,036,493</u>	<u>19,652,721</u>	<u>20,678,834</u>	<u>1,026,113</u>
Excess (deficiency) of revenues over expenditures	(882,649)	(537,343)	(1,197,654)	(660,311)
Fund balance at beginning of year	<u>9,761,574</u>	<u>9,090,636</u>	<u>9,090,636</u>	<u>-0-</u>
Fund balance at end of year	<u>\$ 8,878,925</u>	<u>\$ 8,553,293</u>	<u>\$ 7,892,982</u>	<u>\$ (660,311)</u>



DUPLANTIER, HRAPMANN,
HOGAN & MAHER, L.L.P.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

June 25, 2013

Honorable Paul D. Connick, Jr.
District Attorney of the Twenty-Fourth Judicial District
Jefferson Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District Attorney of the Twenty-Fourth Judicial District's basic financial statements and have issued our report thereon dated June 25, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District Attorney of the Twenty-Fourth Judicial District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-Fourth Judicial District's internal control over financial reporting.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Fourth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hrapmann, Hogan & Maher, LLP

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

June 25, 2013

Honorable Paul D. Connick, Jr.
District Attorney of the Twenty-Fourth Judicial District
Jefferson Parish, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the District Attorney of the Twenty-Fourth Judicial District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2012. The District Attorney of the Twenty-Fourth Judicial District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the District Attorney of the Twenty-Fourth Judicial District's major program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southeast Louisiana Legal Services Corporation's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District Attorney of the Twenty-Fourth Judicial District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District Attorney of the Twenty-Fourth Judicial District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The management of the District Attorney of the Twenty-Fourth Judicial District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Twenty-Fourth Judicial District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Twenty-Fourth Judicial District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to the material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hrapmann, Hogan & Maher, LLP

DISTRICT ATTORNEY OF THE
TWENTY FOURTH JUDICIAL DISTRICT
Jefferson Parish, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2012

Federal Grantor/ Pass-through Grantor/ Program	Federal CFDA Number	Contract Number	Entity Number	Federal Expenditures
U.S. Department of Justice:				
Passed through L.C.L.E. (Louisiana Commission on Law Enforcement)				
V.O.C.A. (Victims of Crime Act):				
Domestic Violence Maps	16.575	C11-7-004	-	53,254
Victims Assistance Program	16.575	C11-7-005	-	25,000
V.A.W.A (Violence Against Women Act):				
Domestic Violence Prosecution	16.588	M10-7-003	-	17,895
Domestic Violence Prosecution	16.588	M11-7-003	-	29,522
BYRNE (Drug pre trial intervention)	16.738	B11-7-001	-	55,389
BYRNE (Drug pre trial intervention)	16.738	B12-7-001	-	11,483
Justice Assistance Grant -				
Victim Assistance and Training	16.804	B09-JAG-350	-	5,960
Justice Assistance Grant – JPSO - VOIP	16.738	B11-JAG-550	-	13,008
U.S. Department of Health and Human Services:				
Emergency Assistance to Victims/Witnesses		2H79SP018541-06		
Passed through Louisiana Department of Social Services				
S.A.M.H.S.A. (Substance Abuse and Mental Health Services Admin.)				
S.A.M.H.S.A. - Community Coalition	93.276	2H79SP01841-06		40,188
Office of Family Support				
Child Support Services				
(Title IV-D) Program	93.563	CFMS621378/(2005-06) DOA 355-601724 CFMS75320016(2006-07) DOA 355-7635004		3,018,832
Total expenditures of federal awards				<u>\$3,270,531</u>

NOTES:

1. This schedule of expenditures of federal awards presents the expenditures of all financial assistance of the Jefferson Parish District Attorney for federal awards received directly from federal agencies and indirectly through pass-through entities. The expenditures are presented in this schedule on the modified accrual basis of accounting and in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.
2. In accordance with the terms of the grants, during the year ended December 31, 2012 the Jefferson Parish District Attorney has expended matching funds of \$15,806 in connection with the V.A.W.A. grants, \$19,564 in connection with the V.O.C.A. grants, \$40,188 in connection with the S.A.M.S.H.A. grant, and \$-0- in connection with the BYRNE grants. There were no matching funds required for the Office of Family Support.
3. Memo Entry: For reconciliation to financial statement – The State grant of \$135,000 for Victim Assistance Coordinator and the State grant of \$340,560 for TASC Program when added to above total equals the amount per the financial statements of \$3,746,091

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT
STATE OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1. The opinion issued on the financial statements of the District Attorney of the Twenty-Fourth Judicial District for the year ended December 31, 2012 was unqualified.
2. Internal control over financial reporting:
Material weakness: None noted
Significant deficiencies: None noted
3. Compliance
Noncompliance: None noted

Federal Awards

Internal control over major programs:
Material weakness: None noted
Significant deficiencies: None noted

The opinion issued on compliance for major programs of the District Attorney of the Twenty-Fourth Judicial District for the year ended December 31, 2012 was unqualified.

Audit findings disclosed that are required to be reported in accordance with Circular A-133:
None noted

The District Attorney of the Twenty-Fourth Judicial District had one major program as follows:

U.S. Department of Health and Human Services-	<u>Expenditures</u>
Funds passed through Louisiana Department	
Of Social Services-Office of Family Support-	
Child Support Services (Title IV-D) Program	
CFDA No. 93.563	<u>\$ 3,018,832</u>

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as a low-risk auditee? Yes

FINANCIAL STATEMENT FINDINGS

No matters were reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

There were no prior year findings and questioned costs.